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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	2,480	1,011	3,491	1,336	4,827
10	ATTENDING PUPILS (OCTOBER 2011)	2,612	1,063	3,675	1,338	5,013
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	2,546.0	1,037.0	3,583.0 (73%)	1,337.0 (27%)	4,920.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	149.8 (17:1)	64.8 (16:1)	89.1 (15:1)	=	303.7	/	313.9	=	.97	X	14820,813	=	10494,618	3881,571
B.	GUIDANCE	7.3 (350:1)	3.0 (350:1)	5.3 (250:1)	=	15.6	/	22.0	=	.71	X	1083,035	=	561,337	207,618
C.	LIBRARIANS	3.2 (800:1)	1.3 (800:1)	1.7 (800:1)	=	6.2	/	3.0	=	2.07	X	164,859	=	249,118	92,140
D.	HEALTH	3.2 (800:1)	1.3 (800:1)	1.7 (800:1)	=	6.2	/	8.0	=	.78	X	408,701	=	232,715	86,072
E.	EDUCATION TECHS	25.5 (100:1)	10.4 (100:1)	5.3 (250:1)	=	41.2	/	80.7	=	.51	X	1523,274	=	567,115	209,755
F.	LIBRARY TECHS	5.1 (500:1)	2.1 (500:1)	2.7 (500:1)	=	9.9	/	6.0	=	1.65	X	100,659	=	121,244	44,843
G.	CLERICAL	12.7 (200:1)	5.2 (200:1)	6.7 (200:1)	=	24.6	/	19.0	=	1.29	X	568,472	=	535,330	197,999
H.	SCHOOL ADMIN.	8.3 (305:1)	3.4 (305:1)	4.2 (315:1)	=	15.9	/	16.0	=	.99	X	1302,876	=	941,588	348,259

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		132,571	49,469
B.	Supplies and Equipment	346	478		1239,718	639,086
C.	Professional Development	59	59		211,397	78,883
D.	Instructional Leadership Support	24	24		85,992	32,088
E.	Co- and Extra-Curricular Student	34	114		121,822	152,418
F.	System Administration/Support	220	220		788,260	294,140
G.	Operations & Maintenance	1,013	1,204		3629,579	1609,748

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	2192,180	810,806
B.	Education & Library Technicians	36.00%	247,809	91,655
C.	Clerical	29.00%	155,246	57,420
D.	School Administrators	14.00%	131,822	48,756

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-276,712	-102,354
16	Adjustment for Title I Revenues	-1314,201	-486,074

17	TOTALS	21048,546	8344,296
18	E.P.S. RATES	5,875	6,241

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	3,377.0	1,355.0	4,732.0		
	OCTOBER 2009	3,533.0	1,419.0	4,952.0		
	APRIL 2010	3,540.0	1,336.0	4,876.0		
	OCTOBER 2010	3,572.0	1,386.0	4,958.0		
	APRIL 2011	3,545.0	1,340.0	4,885.0		
	OCTOBER 2011	3,720.0	1,345.0	5,065.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	3,632.5 +	0.00	X	5,875.00	= 21,340,937.50
	9-12 PUPILS	1,342.5 +	21.00	X	6,241.00	= 8,509,603.50
	ADULT EDUC. COURSES AT .1	25.3		X	6,241.00	= 157,897.30
	K-8 EQUIV. INSTR. PUPILS	1.750		X	5,875.00	= 10,281.25
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,241.00	= 13,262.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6903	2,507.5	X .15	X	5,875.00	= 2,209,734.38
	9-12 DISADVANTAGED @ .6903	926.7	X .15	X	6,241.00	= 867,530.21
	K-8 LIMITED ENGLISH PROF.	855.0	X .525	X	5,875.00	= 2,637,287.50
	9-12 LIMITED ENGLISH PROF.	206.0	X .525	X	6,241.00	= 674,964.15
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	3,632.5		X	43.00	= 156,197.50
	9-12 STUDENT ASSESSMENT	1,342.5		X	43.00	= 57,727.50
	K-8 TECHNOLOGY RESOURCES	3,632.5		X	98.00	= 355,985.00
	9-12 TECHNOLOGY RESOURCES	1,342.5		X	296.00	= 397,380.00
	K-2 PUPILS	1,472.5	X .10	X	5,875.00	= 865,093.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					38,253,881.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					37,106,265.21
30	ADJUSTED TOTAL OPERATING ALLOCATION					37,106,265.21

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	115,499.00	X	101.10%	=	116,769.49
32	SPECIAL EDUCATION - EPS ALLOCATION					9,866,350.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	2,654,843.97	X	101.10%	=	2,684,047.25
35	TRANSPORTATION - EPS ALLOCATION					2,046,036.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					14,713,204.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					51,819,469.28

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LEWISTON				
	11/01/12	NEW FARWELL SCHOOL	524,819.30	176,547.32	701,366.62
	05/01/13	NEW FARWELL SCHOOL	0.00	164,738.89	164,738.89
	12/15/12	GEIGER PRE_K TO GRADE 6 SCHOOL	911,763.00	390,942.35	1,302,705.35
	06/15/13	GEIGER PRE_K TO GRADE 6 SCHOOL	0.00	368,148.28	368,148.28
42	TOTAL PRINCIPAL & INTEREST		1,436,582.30	1,100,376.84	2,536,959.14
43	APPROVED LEASES FOR 2011-12 - LEWISTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - LEWISTON				80,000.00
44	INSURED VALUE FACTOR FOR 2010-11 - LEWISTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,616,959.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				54,436,428.42

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
LEWISTON	4,975.0	100.00%	54,436,428.42		0.00		54,436,428.42		
TOTAL	4,975.0						54,436,428.42		
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION OR	TOWN ALLOCATION		
LEWISTON			2,334,250,000	7.800		18,207,150.00	54,436,428.42	18,207,150.00 100.00% 7.80M	
TOTAL			2,334,250,000			18,207,150.00	54,436,428.42	18,207,150.00 100.00% 7.80M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					54,436,428.42	18,207,150.00	36,229,278.42	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					54,436,428.42	18,207,150.00	36,229,278.42	
51	PLUS AUDIT ADJUSTMENTS							0.00	
52	LESS AUDIT ADJUSTMENTS							0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION							0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%							0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT							0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT							0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT							0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59D	BUS REFURBISHING ADJUSTMENT							0.00	
59E	LESS MAINECARE SEED - PRIVATE							782,824.73	
59E	LESS MAINECARE SEED - PUBLIC							15,024.63	
60	A D J U S T E D S T A T E C O N T R I B U T I O N							35,431,429.06	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	33.45%	STATE SHARE % =	66.55%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	34.91%	STATE SHARE % =	65.09%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					55,584,044.88			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,741,205.82	2,829,090.56	0.00	0.00
August	2,741,205.82	2,829,090.56	0.00	0.00
September	2,741,205.82	2,829,090.56	0.00	0.00
October	2,741,205.82	2,829,090.56	0.00	0.00
November	2,741,205.82	2,813,156.13	701,366.62	701,366.62
December	2,741,205.82	2,813,156.13	1,302,705.35	1,302,705.35
January	2,741,205.82	2,813,156.14	0.00	0.00
February	2,741,205.82	2,813,156.14	0.00	0.00
March	2,741,205.82	2,748,964.26	0.00	0.00
April	2,741,205.82	2,734,545.66	0.00	0.00
May	2,741,205.82	0.00	164,738.89	164,738.89
June	2,741,205.90	0.00	368,148.28	0.00
Total	32,894,469.92	28,052,496.70	2,536,959.14	2,168,810.86